

# **Exhibit 27**

DECREE-LAW No. 2.848, OF DECEMBER 7, 1940.

#### **CHAPTER IV**

#### **OTHER FALSE PRETENSES**

[...]

##### **False personation**

Art. 307 - Assuming, or attributing to a third party, a false identity to obtain an advantage, for one's own benefit or for the benefit of others, or to cause harm to others:


Penalty - imprisonment, from three months to one year, or a fine, if the act does not constitute part of a more serious crime.

# LIONBRIDGE

STATE OF NEW YORK        )  
                                      )  
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COUNTY OF NEW YORK    )

## CERTIFICATION

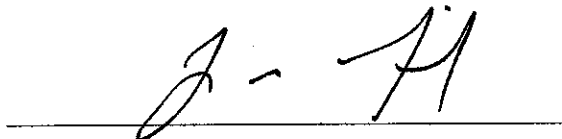
This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Portuguese into English of the attached Decree Law No. 2.848 Art. 307, dated December 7, 1940.



Ethan Ly, Managing Editor  
Lionbridge

Sworn to and subscribed before me

this 25<sup>th</sup> day of JUNE, 20 20



LAURA E MUSICH  
NOTARY PUBLIC-STATE OF NEW YORK  
No. 01MU6386791  
Qualified in Queens County  
My Commission Expires 01-28-2023

DECRETO-LEI No 2.848, DE 7 DE DEZEMBRO DE 1940.

#### **CAPÍTULO IV**

#### **DE OUTRAS FALSIDADES**

**[...]**

##### **Falsa identidade**

Art. 307 - Atribuir-se ou atribuir a terceiro falsa identidade para obter vantagem, em proveito próprio ou alheio, ou para causar dano a outrem:

Pena - detenção, de três meses a um ano, ou multa, se o fato não constitui elemento de crime mais grave.